

**UNITED STATES BANKRUPTCY COURT
EASTERN DISTRICT OF MISSOURI
EASTERN DIVISION**

In re:) Chapter 11
)
FORESIGHT ENERGY LP, *et al.*,) Case No. 20-41308-659
)
Debtors.) (Jointly Administered)
)

MEMORANDUM TO THE COURT

1. On March 10, 2020, Foresight Energy LP and certain of its affiliates and direct and indirect subsidiaries, as debtors and debtors in possession (collectively, the “Debtors”), filed voluntary petitions for relief under chapter 11 of title 11 of the United States Code in the United States Bankruptcy Court for the Eastern District of Missouri.

2. At the time of filing the Debtors’ voluntary petitions, American Century Mineral LLC (Case No. 20-41330) had not been issued, and therefore could not provide, its own federal employer identification number (“EIN”).

3. Pursuant to 26 C.F.R § 301.7701-2, for U.S. federal tax purposes, American Century Mineral LLC is disregarded as separate from its ultimate non-disregarded owner, Foresight Energy LP (Case No. 20-41308), and is otherwise not required to have an EIN.

4. Rule 2002(a)(1) of the Federal Rules of Bankruptcy Procedure requires that, unless the Court orders otherwise, notice of “the meeting of creditors under § 341 or § 1104(b) of the [Bankruptcy] Code...shall include the debtor’s employer identification number, social security number, and (sic) **any other federal taxpayer identification number.**” (emphasis added).

5. As submitted in American Century Mineral LLC’s amended voluntary petition filed contemporaneously herewith, American Century Mineral LLC’s federal taxpayer

identification number is the EIN of its ultimate non-disregarded owner, Foresight Energy LP (Case No. 20-41308): 80-0778894.

Dated: April 6, 2020
St. Louis, Missouri

Respectfully submitted,
ARMSTRONG TEASDALE LLP

/s/ Richard W. Engel, Jr.

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